

Registration number 548582

ENT and Minor Surgical Procedures Limited

Abridged accounts

for the year ended 31 August 2025

ENT and Minor Surgical Procedures Limited

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ENT and Minor Surgical Procedures Limited

Company information

| | |
|-------------------|--|
| Directors | Majura Kaare Nyamata Kaare Florence Kaare |
| Secretary | Majura Kaare |
| Company number | 548582 |
| Registered office | 22 Awbeg River Valley Mallow Co Cork |
| Accountants | Abacus & Co The Elms Sculleen Cloyne Co Cork |
| Bankers | Allied Irish Banks PLC 32 Bank Place Mallow Co Cork |

ENT and Minor Surgical Procedures Limited

**Abridged balance sheet
as at 31 August 2025**

| | | 2025 | | 2024 | |
|---|----------|----------|----------|----------|----------|
| Notes | € | € | € | € | € |
| Creditors: amounts falling due within one year | 5 | (18,688) | | (18,688) | |
| Net current liabilities | | | (18,688) | | (18,688) |
| Total assets less current liabilities | | | (18,688) | | (18,688) |
| Deficiency of assets | | | (18,688) | | (18,688) |
| Capital and reserves | | | | | |
| Called up share capital | | | 100 | | 100 |
| Profit and loss account | 6 | | (18,788) | | (18,788) |
| Equity shareholders' funds | | | (18,688) | | (18,688) |

We the directors of ENT and Minor Surgical Procedures Limited state that: (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014. (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied. (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334 (2) of the Companies Act 2014. (d) We acknowledge the company's obligations under the Companies Act 2014 to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of it's financial year and of it's profit or loss for such a year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

(e) The company has relied on the specified exemption contained in section 352; We have done so on the ground that the company is entitled to the benefit of that exemption in accordance with section 353.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board on 26 February 2026.

Florence Kaare
Director

Nyamata Kaare
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

ENT and Minor Surgical Procedures Limited

Notes to the abridged financial statements for the year ended 31 August 2025

1. Summary of significant accounting policies

1.1. General information and basis of preparation

ENT and Minor Surgical Procedures Limited is a company limited by guarantee in the Republic of Ireland and its company registration number is 548582. The principal activity of the company is the provision of medical services. The company's registered office is 22 Awbeg, River Valley, Mallow Co Cork.

The financial statements are presented in Euro which is the functional currency of the company.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

The financial statements are prepared on the going concern basis, and comply with the financial reporting issued by the Financial Reporting Council including the FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS102 and the Companies Act 2014.

1.2. Cash flow statement

The company has availed of the exemption contained in Section 1A of FRS102 and as a result have elected not to prepare a cash flow statement.

1.3. Taxation

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

1.4. Employee benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

1.5. Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

2. Employees

There were no employees during the year apart from the directors.

ENT and Minor Surgical Procedures Limited

**Notes to the abridged financial statements
for the year ended 31 August 2025**

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| | | |
|--|----------------------|--------------------------------------|
| 3.1. Directors' emoluments | 2025 | 2024 |
| | € | € |
| | <u>-</u> | <u>-</u> |
| | <u><u>-</u></u> | <u><u>-</u></u> |
| 4. Fixed assets | | Tangible fixed assets |
| | | € |
| Cost | | |
| At 1 September 2024 | | 5,188 |
| Disposals | | (5,188) |
| | | <u>-</u> |
| At 31 August 2025 | | <u>-</u> |
| Depreciation | | |
| At 1 September 2024 | | 5,188 |
| On disposals | | (5,188) |
| | | <u>-</u> |
| At 31 August 2025 | | <u>-</u> |
| 5. Creditors: amounts falling due within one year | 2025 | 2024 |
| | € | € |
| Directors' accounts | 18,688 | 18,688 |
| | <u><u>18,688</u></u> | <u><u>18,688</u></u> |
| 6. Movement on profit and loss reserve | | Total |
| | | € |
| At 1 September 2024 | | (18,788) |
| Profit / (loss) for the year | | - |
| | | <u>-</u> |
| At 31 August 2025 | | <u><u>18,788</u></u> |